

**Senate File 412 - Introduced**

SENATE FILE 412  
BY WEINER

**A BILL FOR**

1 An Act relating to eligibility for education savings accounts  
2 and including effective date and retroactive applicability  
3 provisions.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 257.11B, subsection 2, paragraph a, as  
2 enacted by 2023 Iowa Acts, House File 68, section 7, is amended  
3 by striking the paragraph and inserting in lieu thereof the  
4 following:

5 a. (1) For the school budget year beginning July 1, 2023,  
6 resident pupils who are eligible to enroll in kindergarten  
7 through grade twelve and who attend a nonpublic school for that  
8 school budget year shall be eligible to receive an education  
9 savings account payment if the pupil's household has an annual  
10 income less than or equal to three hundred percent of the most  
11 recently revised poverty income guidelines published by the  
12 United States department of health and human services.

13 (2) For school budget years beginning on or after July  
14 1, 2024, resident pupils who are eligible to enroll in  
15 kindergarten through grade twelve and who attend a nonpublic  
16 school for that school budget year shall be eligible to receive  
17 an education savings account payment if the pupil's household  
18 has an annual income less than or equal to four hundred  
19 percent of the most recently revised poverty income guidelines  
20 published by the United States department of health and human  
21 services.

22 Sec. 2. EFFECTIVE DATE. This Act, being deemed of immediate  
23 importance, takes effect upon enactment.

24 Sec. 3. RETROACTIVE APPLICABILITY. This Act applies  
25 retroactively to January 24, 2023.

26 EXPLANATION

27 The inclusion of this explanation does not constitute agreement with  
28 the explanation's substance by the members of the general assembly.

29 2023 Iowa Acts, House File 68, provides education savings  
30 account payments for eligible pupils for the payment of  
31 qualified educational expenses. This bill strikes the  
32 eligibility provision from that Act for the education savings  
33 account payments and instead provides that for the school  
34 budget year beginning July 1, 2023, resident pupils who are  
35 eligible to enroll in kindergarten through grade 12 and who

1 attend a nonpublic school for that school budget year shall be  
2 eligible to receive an education savings account payment if  
3 the pupil's household has an annual income less than or equal  
4 to 300 percent of the most recently revised poverty income  
5 guidelines published by the United States department of health  
6 and human services. Then for the school budget years beginning  
7 on or after July 1, 2024, resident pupils who are eligible  
8 to enroll in kindergarten through grade 12 and who attend a  
9 nonpublic school for that school budget year shall be eligible  
10 to receive an education savings account payment if the pupil's  
11 household has an annual income less than or equal to 400  
12 percent of the most recently revised poverty income guidelines  
13 published by the United States department of health and human  
14 services.

15 The bill takes effect upon enactment and applies  
16 retroactively to January 24, 2023.